

Remarks

Claims 1 and 3 through 20 are pending in this application. Claims 1, 3, 4 and 20 were rejected by the Examiner. By this amendment, claims 1, 3, 4 and 20 have been amended to clarify the subject matter in which the Applicants claim as their invention. Reconsideration of the claims is respectfully requested. No new matter has been added by virtue of the amendments, cancellations or additions to the claims.

Rejection Of Claim 1, 3, 4 and 12 under 35 U.S.C. § 112 As Being Indefinite

Claims 1, 3, 4 and 12 are rejected by the Examiner under 35 U.S.C. § 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which Applicants regard as the invention. Applicants respectfully request reconsideration of this rejection in light of the present amendments and remarks.

Specifically, the Examiner states that with respect to claims 1, 3 and 4, it is unclear which subroutine is being applied for a particular condition; that is, if it is determined that the first subroutine is a volume variance subroutine in claim 1, the second and third subroutines may also be a volume variance subroutine (see claims 3 and 4), which will cause the reporting step to output the same result for the first, second, and third subroutines. Without acquiescing to the Examiner's rejection, Applicants have amended claims 3 and 4 to recite that the second cannot be the same as the first subroutine and the third subroutine cannot be the same as the first or second subroutines. Thus, Applicants believe that this ground of rejection has been overcome.

The Examiner also states that with respect to claims 1 and 12, the term "if applicable" implies that there is a possibility where no results may be outputted. The Examiner opines that if the first, second, and third subroutines can not be applied to the gathered data, then no subroutines will be applied and the reporting step will not be able to output any results. Without acquiescing to the Examiner's rejection, Applicants have amended

claims 1 and 12 to recite that “at least one subroutine is applicable.” Claims 1 and 12 now clearly recite that a report will be generated because at least one of the subroutines recited is applicable. Thus, Applicants believe that this ground of rejection has been overcome.

**Rejection of Claims 1-20 under 35 U.S.C. § 101
As Being Drawn to Non-statutory Subject Matter**

Claims 1-20 were rejected under 35 U.S.C. § 101 as being drawn to non-statutory subject matter, by virtue of Examiner’s office action mailed June 18, 2003. As result of this rejection, the Applicants amended claims 1 and 12 (the only pending independent claims) to clarify that the claimed invention is “automated” and thus statutory. After reviewing this amendment, the Examiner proposed to further amend the independent claims to include the word “electronically” to further illustrate the utility of the claimed invention. Applicants agreed with the proposed amendment and gave the Examiner authority to enter the amendment via a telephone interview held January 21, 2004, however, it was not entered due to issuance of the instant office action, which includes a new ground of rejection and a request for information. The Examiner now invites Applicants to submit the proposed amendment with its response to the current office action. Therefore, the Applicants have amended claims 1 and 12 to recite that the reports are “electronically” generated. As a result, Applicants respectfully request the Examiner to withdraw this ground of rejection.

**Requirement For Information
Under 37 C.F.R. § 1.105**

According to the Examiner, Applicant and the assignee of this application are required under 37 CFR 1.105 to provide certain information that the Examiner has determined is reasonably necessary to the examination of the application. The Examiner states that the information is required to document the level of skill and knowledge in the art of Accounting/Finance. The Examiner states that the information required to identify products and services embodying the disclosed subject matter of applying volume variance subroutine, a mix variance subroutine, a next revenue charge variance subroutine, a cost change variance

subroutine, an exchange variance subroutine and a one-time subroutine to gathered data and identify the properties of similar products and service found in the prior art.

Applicants note that the Examiner's requirement "places a substantial burden on the applicant," and the Examiner has not minimized this burden "by clearly focusing the reason for the requirement and the scope of the expected response." M.P.E.P. § 704.11. Applicants traverse the requirement on the grounds that the information is not "reasonably necessary to the examination or treatment of a matter in the application." *Id.* The Examiner has made this requirement after the first action on the merits, neglecting to do so with or prior to the first action on the merits. Applicants do not understand why the information is now required when it was not required with or prior to the first office action.

Applicants are further confounded since the Examiner and the undersigned attorney agreed on an Examiner's amendment to obtain allowance of the pending claims. After Applicants filed a reply to the first office action, the Examiner contacted the undersigned attorney, stating that all claims would be allowed if the word "electronically" were added to the method steps of claim 1. Applicants attorney authorized the Examiner to enter the proposed amendment, via an Examiner's amendment. Accordingly, Applicants expected a notice of allowance. Instead, the Examiner has issued the present office action with a new ground of rejection and the requirement for information. Notwithstanding, Applicants provide the following information in response to the Examiner's requirement to advance prosecution of this case.

In response to ¶ 4 of the Examiner's requirement, Applicants provide the following keywords, although the Applicants traverse the propriety of requesting such information: "volume variance", "mix variance", "net revenue change variance", "cost change variance", "exchange variance" or "one-time subroutine", "profit", "revenue", and "costs".

In response to ¶ 5 of the Examiner's requirement, the undersigned attorney contacted the inventors to obtain a response. The undersigned attorney is unaware of any

publications which any of the applicants authored or co-authored and which describe the disclosed subject matter of applying volume variance subroutine, a mix variance subroutine, a next revenue change variance subroutine, a cost change variance subroutine, an exchange variance subroutine and a one-time subroutine to gathered data.

In response to ¶ 6 of the Examiner's requirement, the undersigned attorney contacted the inventors to obtain a response. Inventor Matt Tomilo stated that there are no publications that any of the applicants relied upon to develop the disclosed subject matter.

In response to ¶ 7 of the Examiner's requirement, Mr. Tomilo stated that there are no publications that any of the applicants relied upon to draft the claimed subject matter.

In response to ¶ 8 of the Examiner's requirement, no prior art search was performed.

In response to ¶ 9 of the Examiner's requirement, Mr. Tomilo stated that there are no products or service that have incorporated the claimed subject matter.

Conclusion

For the foregoing reasons, Applicants believe that the Office Action of February 11, 2004 has been fully responded to. Consequently, in view of the above amendments and remarks, Applicants respectfully submit that the application is in a condition for allowance, which allowance is respectfully submitted. The Examiner is highly encouraged to contact me to set up a telephonic interview if doing so will expedite successful prosecution of this application.

Respectfully submitted,
DAN YUN et al.

By Matt Jakubowski
Matthew M. Jakubowski
Reg. No. 44,801
Attorney for Applicant

Date: June 14, 2004

BROOKS KUSHMAN P.C.
1000 Town Center, 22nd Floor
Southfield, MI 48075
Phone: 248-358-4400
Fax: 248-358-3351